



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

ISSUANCE OF INTERPRETIVE STATEMENT

The Department of Revenue has issued a revised Excise Tax Advisory 2016.04.111 (Second Revision) Staffing Companies (ETA 2016). The previous version of ETA 2016 provided guidance to staffing companies and professional employer organizations (PEOs) regarding their business and occupation (B&O) and retail sales tax reporting responsibilities in light of the Washington State Supreme Court's decision in *City of Tacoma v. William Rogers Company Inc.*, 149 Wn.2d 169, 60 P.3d 79 (2002). The guidance for PEOs has been removed from this ETA because SSB 6671 (Chapter 301, Laws of 2005) provides specific tax-reporting requirements for PEOs.

A copy of this document is available via the internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for a copy may be directed to:

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